

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH MARCH 2007 / 21ST PHALGUNA 1928

WP(C).No. 8071 of 2007(J)

PETITIONER:

M.MURUGANANDAN,SCRAP IRON MERCHANT,
NEIKKARA STREET, PALAKKAD.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:

1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE,PALAKKAD.
2. INTELLIGENCE INSPECTOR, SQUAD NOL.IV,
DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKOPDE CAMP AT MINI CIVIL STATION,
VATAKARA.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 8071 OF 2007-J

JUDGMENT

The petitioner challenges Ext.P10 notice issued by the 2nd respondent under Section 47(2) of the K.V.A.T. Act, in respect of a consignment of M.S. Sheet cuttings brought by him from Tamil Nadu. He submits, it is scrap and its value is correctly disclosed in the tax invoice. The detention is on the ground that what is carried is M.S.Sheet and its value will be much higher than that is shown in the invoice. According to the petitioner, the said finding is incorrect.

2. The learned Government Pleader, upon instructions, submitted that M.S.Sheets are carried and they are not scrap, as claimed by the petitioner. I think, it is a matter, which should be adjudicated by the Commercial Tax Officer (Enquiry), having jurisdiction over the matter. The consignment along with the vehicle shall be released to the petitioner, on furnishing security as provided under Rule 67 of the K.V.A.T. Rules read with Rule 19 (2) thereof, on production of a copy of this judgment. The 2nd respondent shall forward the files to the jurisdictional Enquiry Officer without delay and the said officer shall afford an opportunity of being heard to the

petitioner and pass final orders in the matter within six weeks from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

12th March, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/